

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MICHAEL J. QUILLING,

Plaintiff,

File No. 1:03-CV-236

v.

HON. ROBERT HOLMES BELL

TRADE PARTNERS, INC., et al.,

Defendants.

**ORDER APPROVING AND ADOPTING
MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION**

On May 17, 2011, Magistrate Judge Ellen S. Carmody filed a Report and Recommendation ("R&R") recommending that the Receiver's Motion to Allow Certain Secured and Unsecured State Tax Claims (Dkt. No. 2026) be granted. (Dkt. No. 2043, R&R.) No objections to the R&R have been filed within the time period specified by 28 U.S.C. § 636(b)(1)(C). The Court has reviewed the R&R and agrees with its recommendation. Accordingly,

IT IS HEREBY ORDERED that the R&R regarding Docket No. 2026 (Dkt. No. 2043) is **APPROVED AND ADOPTED** as the opinion of this Court.

IT IS FURTHER ORDERED that the Receiver's Motion to Allow Certain Secured and Unsecured State Tax Claims (Dkt. No. 2026) is **GRANTED**.

IT IS FURTHER ORDERED that the following B claims are **ALLOWED** upon the condition that each claimant is required to look to the real property securing the claim for

satisfaction of the claim and that the receivership estate has no responsibility to pay or otherwise satisfy the claim:

Claim No.	Amount	Claimant
B-0163	\$689.91	State of California Franchise Tax Board
B-0115	\$32,384.63	Michigan Department of Treasury
B-0171	\$3,406.01	Michigan Department of Treasury
B-0177	\$33,340.16	Michigan Department of Treasury
B-0099	\$406.66	Missouri Division of Employment Security
B-0100	\$347.71	Missouri Division of Employment Security
B-0152	\$21,786.18	Missouri Department of Revenue

IT IS FURTHER ORDERED that the following B claims are **ALLOWED** as general unsecured claims against the receivership estate which means that pursuant to the Receiver's Plan (Dkt. No. 1351) as approved by the Court (Dkt. No. 1523), these claims, although approved, will not be paid:

Claim No.	Amount	Claimant
B-0117	\$26,281.91	City of Branson
B-0118	\$8,638.41	City of Branson
B-0178	\$121,413.39	State of Texas Comptroller of Public Accounts
B-0179	\$121.25	State of Texas Comptroller of Public Accounts

Dated: June 23, 2011

/s/ Robert Holmes Bell
 ROBERT HOLMES BELL
 UNITED STATES DISTRICT JUDGE